BUDGET ESTIMATE

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OF

EXPENDITURE

ON

FOREST CONSERVANCY IN INDIA

FOR

1865-66.

Calcutta:
PUBLIC WORKS DEPARTMENT PRESS,
1865.

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CIRCULAR No. 10 of 1865.

REVENUE—FORESTS.

PROCEEDINGS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

PUBLIC WORKS DEPARTMENT,
SIMLA, 26*th October*, 1865.

Revenue.
Forests.

Forest Budget-Estimates, 1865-66.

Read again :—

The several Budget-Estimates of the Forest Department submitted by the Local Governments and Administrations for the year 1865-66.

Public Works Department No. 166 F, dated 14th March 1865, transmitting to the Financial Department a statement of the Receipts and Charges of the Forest Department for 1865-66.

Financial Department Resolution No. 1863, dated 1st April 1865, on the above.

Public Works Office Memorandum No. 258F, dated 12th April 1865.

Financial Department Office Memorandum No. 2264, dated 21st April 1865.

Public Works Department Resolution Nos. 018-039, dated 1st May 1865, on the several Estimates.

Financial Department Office Memoranda Nos. 2434 and 2535, dated 31st May and 5th July 1865, asking for the original Budget-Estimates of the Forest Department.

Read also :—

Public Works Department Resolution No. 391 F, dated 28th July 1865.

RESOLUTION.—The Forest Budget-Estimates for 1865-66 were received in the form prescribed from the Madras and Bombay Presidencies and from all other Provinces and Administrations. That of the Straits Settlements was submitted blank to this Department.

2. For the general supervision of the Forest Department by the Government of India, a provision of Rs. 34,600 has been made, including this amount, and supplying the omission in the Straits Estimates from the

data furnished by the Financial Department, the Estimate as sanctioned for the year 1865-66 stands as follows :—

Presidencies and Provinces.	Revenue.	Conservancy and working.	Establishments.	Total Expenditure
	Rs.	Rs.	Rs.	Rs.
Government of India	.....	.....	34,600	34,600
Madras	4,00,000	1,74,550	1,25,450	3,00,000
Bombay and Scinde	16,00,000	No details		9,00,000
Bengal	40,000	78,000	20,000	98,000
North Western Provinces	5,53,000	2,95,900	91,500	3,87,400
Punjab	3,55,500	1,93,300	95,600	2,88,900
Oudh	78,000	59,000	17,100	76,100
British Burmah	6,00,000	1,69,000	1,00,000	2,69,000
Central Provinces	1,11,000	58,000	82,000	1,40,000
Straits Settlements	3,000	1,000	.....	1,000
Hyderabad (Berars)	10,500	1,500	11,000	12,500
Coorg	79,000	4,000	9,000	13,000
Total ...	38,30,000	10,34,250	5,86,250	25,20,500
Estimated net Forest Revenue from all India in 1865-66	13,09,500			
Mysore	3,28,785	45,300	61,078	1,06,378

3. The revenue derived from Forests was separated from Sayer and Miscellaneous Receipts for the first time in 1863-64. In that year the gross revenue was Rs. 30,44,430, and the gross revenue for 1864-65 according to the Regular Estimate is Rs. 35,61,300. For the current year it is estimated at Rs. 38,30,000. Thus each year shows a progressive increase. The net revenue for the three years is—

	Rs.
1863-64 Actuals..	11,39,490.
1864-65 Regular Estimates	14,08,203
1865-66 Budget „	13,09,500

4. The Governor General in Council observes that great inconvenience has again been felt this year, because Local Governments have not adhered to the date fixed for the submission of the Budget-Estimates. That from the Government of Bombay was received at Simla on the 20th April, unaccompanied by any of the prescribed statements, and it had in consequence been necessary to pass orders, fixing, in a purely arbitrary manner, the receipts and charges for the year on aggregate figures received by telegraph.

5. The rules prescribed in the Resolution of this Department No. 167F, dated the 31st August 1864, and approved in Financial Department Resolution No. 2331, dated the 15th September 1864, *vide* Circular No. 13F, dated 21st September 1864, should be strictly observed in the submission of the Forest Budget-Estimates for 1866-67, and care should be taken not to

submit any statements not prescribed, or to enter detail which is not required by these orders. At the same time, the statements that are prescribed should be submitted without fail. The Governor General in Council trusts that the estimates now nearly due will be submitted with punctuality and completeness.

ORDER.—Ordered, that a copy of the foregoing Resolution, together with a collection of the detailed orders on the separate Provincial Budget-Estimates of the current year, be forwarded to the several Local Governments and Administrations, for information and guidance.

Ordered also, that copy be forwarded to the Financial Department for information.

C. H. DICKENS, *Lieut.-Col., R. A.,*
Secy. to the Govt. of India.

MADRAS BUDGET-ESTIMATE 1865-66.

Nos. 018—19 F, dated 1st May, 1865.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Deputy Auditor and Accountant General, Madras, No. 3979, dated 24th January 1865, transmitting the Forest Budget for 1865-66 *(deposited)*.

Proceedings of the Madras Government, in the Revenue Department, No. 82, dated 19th January 1865 *(deposited)*.

Note by Dr. Brandis, Inspector General of Forests, dated 23rd February 1865 *(deposited)*

OBSERVATIONS.—The Actuals for 1863-64 are reported as follows:—

	Rs.
Receipts	2,42,346
Expenditure	2,00,326
Surplus ...	42,020

These are the figures given by the Conservator of Forests, and accepted by the Accountant General, Madras.

It is observed that they slightly differ from those entered in the accounts sent to the Accountant General by the Collectors, amounting to—

	Rs.
Receipts	2,45,060
Expenditure	2,09,730
Surplus ...	35,330

2. The regular estimate for 1864-65, as accepted by the Madras Government, stands as follows:—

	Rs.
Receipts	4,00,000
Expenditure	2,15,000
Surplus ...	1,85,000

3. For 1865-66, the Madras Government proposes the following figures:—

		Rs.
Receipts		4,00,000
Expenditure	Conservancy and Working	1,74,550
	Establishments	1,25,450
	Total Expenditure ...	3,00,000

These figures for 1865-66 have been adopted; the sum proposed for "Establishments" includes provision for several items of increase, amounting in the aggregate to Rs. 2,978. This may stand, pending sanction of the amounts by the Government of India.

4. The Madras Government remonstrates against the forms of Forest Budget prescribed by the Government of India. The Governor General in Council cannot agree to all the arguments brought forward by the Madras Government, but considers, that, under existing circumstances, the interests of Forest Conservancy in that Presidency may best be secured by not demanding more than a copy of the Budget-orders of the Madras Government, with a summary statement arranged in accordance with the Budget classification of the Government of India, but exhibiting the following main heads only, under Expenditure :—

A. Conservancy and Working.

B. Establishments.

I. Salaries.

1. Pay of Conservator.
2. Pay of Executive Officers.
3. Office Establishments.
   a. Direction.
   b. Executive.
4. Forest Conservancy Establishments.
5. Timber Depôt and Work Establishments.
6 Deputation and Special allowances.

II. Travelling allowances.

III. Contingencies.

5. The Madras Government also objects to the time fixed by the Government of India for the submission of the Forest Budgets. It is said that the 15th November is highly inconvenient, because in Madras, October and November are just the months when Forest Officers are engaged in Forest work. His Excellency in Council does not see how the wishes of the Madras Government in this respect can be met, as it is believed that in Southern India the working season in the Forests lasts from October until May. To fix a later date would apparently be worse, but the Madras Government are at liberty to have the Budget prepared earlier, say in September or October instead of November.

ORDER.—Ordered, that copies of the foregoing be forwarded to the Financial Department; and to the Government of Madras, for information and guidance.

BOMBAY AND SCINDE BUDGET-ESTIMATE, 1865-66.

Nos. 020—1 F, dated 1st May, 1865.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Telegram No 222, dated 9th March 1865, from the Government of Bombay, in the Financial Department, giving the totals of the Forest Budget for 1865-66 (*deposited*).

Note by Dr. Brandis, dated 11th March 1865 (*deposited*).

OBSERVATIONS.—The Bombay Government has submitted no Budget-Estimate for the Forest Department, but has communicated totals by Telegraph. Placed side by side with the estimates for 1863-64 and 1864-65, the figures stand as follows:—

	ESTIMATE, 1863-64.	ACTUALS, 1863-64.
	Rs.	Rs.
Receipts	7,21,437	9,72,922
Expenditure	4,25,376	2,53,279
Surplus	2,96,061	7,19,643
	ESTIMATE, 1864-65.	REVISED ESTIMATE, 1864-65.
	Rs.	Rs.
Receipts	8,79,000	8,78,640
Expenditure	6,08,000	6,08,000
Surplus	2,71,000	2,70,640

The estimate for 1865-66 is as follows:—

Receipts	Rs.	16,17,873
Expenditure	„	10,19,595
Surplus ...	Rs.	5,98,278

2. In the absence of all detailed information, the Governor General in Council can only arrive at general conclusions in an arbitrary manner.

3. The receipts have been accepted at Rs. 16,00,000, but before any order can be passed on the subject of the expenditure, the Bombay Government should submit a detailed proposal showing the detail of the expenditure proposed to be incurred under the prescribed Budget headings. Meanwhile a grant of Rs. 9,00,000 has been made.

ORDER.—Ordered, that a copy of the foregoing be forwarded to the Financial Department; and to the Government of Bombay for information and guidance.

BENGAL BUDGET-ESTIMATE, 1865-66.

Nos. 022-023, dated 1st May, 1865.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Junior Secretary to the Government of Bengal, in the Revenue Department, No. 754, dated 21st February 1864, transmitting the Forest Budget for 1865-66 (*deposited*).

Note by Dr. Brandis, dated 5th March 1865 (*deposited*).

OBSERVATIONS.—The Forest Budget of the Bengal Government does not appear to have passed through the Office of the Accountant General, as prescribed in the orders on the preparation of Forest Budgets. There are no entries under "Actuals" and under "Estimate for 1864-65."

For 1864-65, the Budget-Estimate, as sanctioned by the Financial Department, was—

	Rs.
Receipts	40,000
Charges	1,800
Surplus	38,200

In the regular Estimate of the Financial Department, the figures were taken as follows :—

	Rs.
Receipts	30,000
Charges	800

2. For 1865-66, the figures estimated by the Bengal Government are :—

	Rs.
Receipts	7,716
Expenditure	2,01,102
Excess of Expenditure ...	1,93,386

Here, for Revenue, the Budget-Estimate accepted by the Financial Department for 1864-65 has been adopted, *viz.*, Rs. 40,000.

3. Under Expenditure, Rs. 79,750 are provided for timber expenses in the Sikkim Division. On the supposition that the proposals of the Bengal Government for the management of the Sikkim Forests will be sanctioned, Rs. 48,500 has been passed on this account, *viz.*, for—

	Rs.
The Sâl Forests in the Terai ...	37,500
The Sâl Forests in the Teesta and the Great Runjeet Rivers	6,000
The temperate Forests of Darjeeling...	5,000
Total ...	48,500

For purchase of Elephants Rs. 8,000, and for keep and feed Rs. 3,720 are proposed. For these items Rs. 6,000 has been allowed.

The plantations intended to be made, and the work of improvement in the Forests, are estimated to cost Rs. 14,000. On this account Rs. 8,000 has been passed.

4. The estimate under Communications, also, has been considerably reduced. Rs. 35,700 are proposed by the Bengal Government, but the Governor General in Council believes that Rs. 14,200 should suffice for 1865-66, which has been allotted as follows:—

1st.—For the fair-weather road proposed to be made for the transport of timber from the Forests to the Mahanuddee River, Rs. 8,000.

2nd.—For a road along the Teesta River to open up the Forests on this and on the Great Runjeet. The estimate submitted by the Bengal Government is Rs. 1,000 per mile for 20 miles. But His Excellency in Council believes that, as it is not yet certain whether these Forests can be worked with advantage, a smaller sum ought to suffice to improve existing paths, and thus to facilitate the access to the Forests, Rs. 4,000 will be admitted on this account.

3rd.—Cost of forming a Timber Depôt at Silligoree and blasting rocks in rivers, Rs. 2,200.

5. The Establishment charges have been estimated by the Bengal Government at Rs. 58,432.

The amounts proposed for Bhootan and Assam have been omitted, as it has been decided to defer the consideration of the Forest Establishments asked for for those Divisions until receipt of further reports. Rs. 1,800 only has been allowed to remain for Assam, this being the amount granted for the current year.

Of the Establishment charges proposed for Sikkim, and the allowance for Dr. Anderson as Conservator, and for his Office, the following sums have been allowed:—

	Rs.	
1.—Dr. Anderson's allowance ...	250	per mensem.
2.—Assistant Conservator, Sikkim ...	400	„
3.—Office Establishment—		
Direction	288	„
Executive	74	„
4.—Forest Conservancy Establishment	357	„
Total ...	1,369	„

or Rs. 16,428 per annum. These amounts are passed provisionally, that is, if the Forest Establishment for Sikkim is sanctioned.

To this has been added Rs. 2,000 for Travelling allowances and Contingencies, making a total of Rs. 20,000 under the head of "Establishments."

6. The figures sanctioned for Bengal are—

		Rs.
Revenue		40,000
Expenditure	Conservancy and Working ...	78,000
	Establishments	20,000
Total Expenditure ...		98,000

Order.—Ordered, that a copy of the foregoing be forwarded to the Financial Department; and to the Government of Bengal for information and guidance.

NORTH WESTERN PROVINCES BUDGET-ESTIMATE, 1865-66.

No. 024—025 F, dated 1st May, 1865.

RESOLUTION,—By the Govt. of India, P. W. Dept.

Read—

Letter from the Under Secretary to Government, North Western Provinces, in the Public Works Department, Forest Branch, No. 49, dated 11th February 1865, transmitting the Forest Budget for 1865-66, with enclosures (*deposited*).

Also Resolution by the Lieutenant Governor of the North Western Provinces, No. 48, dated 11th February 1865, on the above (*deposited*).

Also—

Note by Dr. Brandis on the above, dated 6th March 1865 (*deposited*).

OBSERVATIONS.—This Budget is arranged under five Divisions :—

1.—Kumaon Division.
2.—Meerut ,,
3.—Rohilkund ,,
4.—Goruckpoor ,,
5.—Jhansie ,,

2. As the figures for 1863-64 and 1864-65, furnished by the North-West Government to this Department, do not agree with those submitted by the Deputy Auditor and Accountant General to the Financial Department, no comments on the actual and estimated financial results of these years can be made to any useful purpose.

3. The Estimate for 1865-66, submitted by the North-West Government, is as follows :—

	Rs.
Receipts	5,53,000
Expenditure	4,80,000
Surplus ...	73,000

4. For the Kumaon Division, the "Receipts" has been accepted at the figure named by the Local Government, *viz.*, Rs. 3,54,800. In the "Expenditure," His Excellency the Governor General in Council desires that the following reductions be made :—

Timber expenses, Rs. 2,00,000.—This seems a very large amount, no details are given as to how this sum will be expended. It is supposed that it provides for the working of the Sâl Forests only, as the Cheer Forests in the hills will be worked by the Railway Company on their own account under the Agreement concluded with them.

From the proceedings of the North-West Government, which were considered in this Department in March 1864, in connection with the proposals for the organization of the Forest Department in the North Western Provinces, His Excellency in Council concludes that it is intended, for some time to come, to conduct felling operations in the Kumaon and Gurhwal Forests on a limited scale only. In 1863-64 the actual timber expenses amounted to Rs. 1,72,916, and it seems sufficient to allow Rs. 1,50,000 for 1865-66.

Under "Forest Survey," Rs. 5,272 are provided, including Rs. 4,048 for the pay and allowances of the Forest Surveyor and his Establishment, which entirely belongs to Establishment charges, and should be transferred to this head.

For "Communications," Rs. 21,000 are provided. This has been allowed to stand, but it is observed that some details of this item should have been given.

5. Under "Establishments," Rs. 29,484 are provided for "Salaries." But the amount sanctioned for Kumaon is only Rs. 28,128, the difference, Rs. 1,356, consists of items disallowed by the Government of India in Financial Resolution No. 3789, dated 10th December 1864, and shown on the margin. This amount has been struck out from the Budget.

	Per mensem.	Per annum.
	Rs.	Rs.
Office Treasurer ..	15	180
Forest Conservancy Guard	62	744
Store-keeper ...	10	120
Forest Depôt Guard	26	312
Total ...	113	1,356

Under "Contingencies," Rs. 5,500 are provided for "Sundries." This amount is very high compared with the provision made for sundries in other Provinces; Rs. 2,500 only has been admitted under this head. With these reductions and transfers, the expenditure of the Kumaon Division will stand as follows:—

	Rs.
For Conservancy and Working	1,97,724
Establishments	43,981
Total ...	2,41,705

6. In the Meerut Division, the Receipts are estimated at Rs. 1,40,000. This includes Rs. 9,000 under "Duty on Foreign timber." No explanation is given, and there are no entries under the same head for 1863-64 and 1864-65. The North-West Government should explain this item. Meanwhile, the estimate of Revenue has been accepted as proposed.

Under "Expenditure," Rs. 6,838 are provided for Survey Establishments. This should be transferred from "Conservancy and Working" to "Establishments."

For "Communications," Rs. 27,000 is provided. No detail is given, but it is stated by the Commissioner that, with the amount which will have been expended in 1864-65, and with that which is proposed to be expended in 1865-66, almost all that is required to facilitate Forest operations will be done. Mr. Williams adds "every Forest will have well marked boundaries with cleared lines and roads, making all parts accessible, and the Forests will be in a state to admit of efficient conservancy of the valuable trees, and the development of new sources of income." His Excellency in Council considers that, if all this can be accomplished with the amount now proposed, it will have been well spent.

7. Under "Establishment charges," Rs. 28,260 is provided for "Salaries." The scale sanctioned by Government amounts to Rs. 20,412 only; the excess, Rs. 7,848, is on account of the Establishment proposed for the leased Forests of Native Gurhwal, which has been recommended for sanction to the Financial Department.

On account of this Establishment, Rs. 4,000 has been allowed, the remainder, if required, may be met by savings in other branches. With these reductions, the expenditure for the Meerut Division will stand as follows :—

	Rs.
Conservancy and Working	81,040
Establishments	39,739
Total ...	1,20,779

8. For the Rohilkund Division, the "Receipts" are estimated at Rs. 51,000, and the "Expenditure" at Rs. 44,394. In this are included Rs. 36,400 for "Communications."

It is explained by the North-West Government that the Revenue derived from the Forests has, for many years past, been devoted to works of local improvement, and the opening up of an unhealthy and difficult country, and must necessarily continue to be so applied for the maintenance of existing works, and for the formation of new works. It is also stated, that the only new work of any magnitude proposed for the coming year is a bridge on the Trunk road passing through the Forest tracts between Nujeebabad and Hurdwar, *viz.*, Rs. 13,721, for which it is said plans and estimates have been submitted. His Excellency the Governor General in Council observes, with reference to the orders passed on the same subject in Public Works Resolution No. 1151, dated 12th March 1864, para. 4, that charges for works of improvements which form essential parts of the Public Works Budget, should not be mixed up in the Forest Budget, but that mere Forest roads, or works carried out specially for the furtherance of Forest operations alone, will be provided for in the Budget of the Forest Department. It can hardly be said, His Excellency in Council believes, that the Trunk Road between Nujeebabad and Hurdwar is made specially for the furtherance of Forest operations, and in the absence of any detail regarding the remaining items, the whole sum, except Rs. 5,000, has been removed from the Forest Budget.

9. Under "Establishment Charges," the amount entered for "Salaries" is Rs. 2,940, but the amount sanctioned by the Government of India is only Rs. 1,164. The excess consists of the items disallowed by the Financial Department entered on the margin, and of the following items of increases now proposed, and accompanied by tabular proposition statements in the usual form :—

3 Mohurrirs, @ Rs. 8 per m.	Rs. 24 per m.
3 Ditto, „ „ 7 „ „ „	21 „
1 Road Mistree	„ 10 „
3 Chuprassies, @ „ 4 „	„ 12 „
Allowance to Canonjee	„ 4 „
Total ...	71 per m.,

or Rs. 852 per annum.

1.—An English Clerk for the Office of the Superintendent of Terai, at Rs. 50 per mensem.

2.—Allowance to the Tehsildar of Bijnour, at Rs. 25 per mensem.

3.—Allowance to Road Fund Mohurrir, Bijnour, at Rs. 2 per mensem.

With reference to these items, it is said by the North-West Government, that, though these sums were not included in the last sanctioned scale, they were provided for and sanctioned in the Budget-Estimate for 1864-65, and that, consequently, during the current year, they have been drawn in Contingent bills.

10. His Excellency the Governor General in Council observes, that the circumstance of any item having been allowed to stand in the Budget-Estimate cannot be held to imply sanction to a permanent expenditure, and, in the present instance, the amounts proposed to meet the increase of Establishments will not be admitted. The North-West Government should bear in mind, that propositions, involving increase of Establishment, should be submitted separately from, and previous to, the Budget. It appears sufficient to allow Rs. 1,164 for salaries, which is the amount of the scale sanctioned by the Government of India. With these reductions, the following amounts have been sanctioned for the expenditure of the Rohilkund Division :—

	Rs.
Conservancy and Working	9,900
Establishments	1,318
Total ...	11,218

11. In the Goruckpoor Division, the Revenue is estimated at Rs. 3,500, and the Expenditure at Rs. 7,298.

A sum of Rs. 4,078 for Establishment to be employed on a survey of the Goruckpoor Forests, has been transferred from Conservancy and Working to Establishment, and Rs. 432 has been struck out, this being the excess of the amount proposed for Salaries over the scale sanctioned by Government.

Proposed by N. W. Govt.	Rs. 2,208
Sacntioned by Govt. of India	„ 1,776
Excess	Rs. 432

Thus the expenditure for this Division has been passed as follows :—

Conservancy and Working	Rs. 900
Establishments	„ 5,936
Total	Rs. 6,836

12. For the Jhansie Division, Rs. 3,600 is estimated under Revenue, and Rs. 7,561 under Expenditure. This includes Rs. 660 for salaries of Establishment not sanctioned by the Government of India. Deducting this amount, the expenditure sanctioned is—

Salaries proposed	Rs. 1,068
Ditto sanctioned ...	„ 408
Excess	660

Conservancy and Working,	Rs. 6,368
Establishments ...	„ 533
Total ...	6,901

13. With the alterations above noted, the amounts passed for North-West Forest Budget of 1865-66 stand as follows :—

		Rs.
Revenue		5,53,000
Expenditure	Conservancy and Working ...	2,95,932
	Establishments	91,507
	Total Expenditure ...	3,87,439

14. In the forwarding letter, the North-West Government suggest for consideration, "whether hereafter the salaries of the *Forest Conservancy*

Timber Depôt and *Work* Establishments, and the *Deputation* and *Special Allowances*, which are at present shown under *Establishments*, might not, with economy, be provided under *Timber expenses*; charges connected *with the collection of minor Forest produce* and *Forest Work*."

15. The Governor General in Council does not approve of this proposal, which would transfer a large portion of the Establishment charges to Conservancy and Working, and which would, to a great extent, nullify the present Budget classification.

16. The North-West Forest Budget has been sent up with much unnecessary detail which, if omitted, would have considerably diminished the labor of preparing it. Separate Budgets for the different Local Divisions have been sent, with an amalgamated Budget for the whole province. Hereafter, it will suffice to send up one Budget showing the different Divisions, side by side, as directed in the orders of the Financial Department, No. 2331, dated 15th September 1864, together with the other statements and reports as prescribed.

ORDER.—Ordered, that copies of the foregoing be forwarded to the Financial Department; and to the Government of the North Western Provinces for information and guidance.

PUNJAB BUDGET-ESTIMATE, 1865-66.

Nos. 026—027 F, dated 1st May, 1865.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from Punjab, No. 4506, dated 15th December 1864, transmitting the Forest-Budget for 1865-66, with enclosures, (*deposited*).

Note by Dr. Brandis, dated 23rd February 1865, (*deposited*).

OBSERVATIONS.—The Punjab Forest Budget provides for the following Divisions :—

I.—Canal and Reserve Divisions.
II.—Jhelum Division.
III.—Chenab „
IV.—Ravi „
V.—Beas „
VI.—Sutlej „

The charges for Direction are entered in a separate column.

2. The Actuals for 1863-64 include the transactions of the Chenab and Ravi Divisions only, as during that year there were no operations in the other Divisions. The figures exhibited in the Budget differ somewhat from those shown in the Annual Account Current as follows :—

EXPENDITURE.	CHENAB.	RAVI.
Account Current	1,47,503	70,527
Budget	1,53,938	65,143
Difference	6,435	5,384

3. For 1864-65, the following figures may be accepted as the revised or regular Estimate :—

	Rs.
Receipts	3,48,300
Expenditure	2,59,340
Surplus ...	88,960

4. For 1865-66, the Punjab Government proposes the following figures :—

	Rs.
Receipts	3,61,260
Expenditure	3,05,627
Surplus ...	55,633

The expenditure estimated under "Direction," Rs. 16,450, has been admitted.

No remarks are called for regarding the estimated Revenue and Expenditure for the Canal, Jhelum and Chenab Divisions. The figures as proposed by the Punjab Government have been accepted.

5. In the Ravi Division, the receipts are estimated at Rs. 64,360, and the charges at Rs. 48,534.

Of the Expenditure, Rs. 36,250 are for Conservancy and Working, and of this sum the timber expenses and seignorage amount to Rs. 36,000. This provides, besides seignorage for 1,200 trees at the rate of Rs. 5 per tree, for the felling and lopping of these trees, the land transport of 6,292 logs, and the hauling up at Depôts of 100,000 cubic feet of timber. For about four times this work Rs. 90,000 only are proposed for the Chenab Division, and a sum of Rs. 25,000 appears to be a sufficient provision for the Ravi Forests.

The Establishment charges are estimated at Rs. 12,284. The Punjab Government proposes to curtail the working of these Forests.

In 1861-62, 5,649 trees were felled, in 1862-63, 6,083, in 1863-64, 4,657, in 1864-65, 2,000, and in 1865-66, 1,000 only are estimated. This limitation of the felling operations appears to His Excellency in Council judicious, having regard both to the Conservancy of the Forests, and to the difficulty which apparently is experienced in arranging the timber operations in a profitable manner. Under these circumstances, it appears that the Establishment charges of the Ravi Division might correspondingly be decreased.

The entire Establishment charges for the Chenab Division, including the pay of the Officer in charge of both rivers, amounts to only Rs. 28,133. It is believed that some retrenchments and savings might be effected in the Ravi Division, and the estimate is, therefore, reduced to Rs. 10,000.

The figures accepted for the Ravi, therefore, stand as follows :—

		Rs.
	Receipts	64,360
Charges	Conservancy and Working	25,000
	Establishments	10,000
	Total ...	35,000

Concerning the results of the operations on the Chenab and Ravi River, an extract from a Note by Dr. Brandis, written with reference to the Punjab Forest Budget, accompanies for the information of the Punjab Government.

6. In the Beas Division the receipts are estimated at Rs. 24,800, and the expenditure at Rs. 25,470.

The working charges (Rs. 13,650) appear reasonable, but the Establishment charges (Rs. 11,820) are estimated in excess of the scale sanctioned by Government. The allowance for salaries is Rs. 9,920, but the

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scale of Establishment sanctioned is only Rs. 6,720; the entire Establishment charges have been reduced to Rs. 8,600, making the figures for the Beas Division—

		Rs.
Receipts	... ...	24,800
Expenditure	Conservancy and Working	13,650
	Establishments	8,600
	Total Expenditure ...	22,250

7. In the Sutlej Division the Revenue is estimated at Rs. 10,800. This appears much too high, considering that a small portion only of the timber felled in 1864 will be brought to depôts for sale during 1865-66. Rs. 5,000 appears a figure much more likely to be realized.

The expenditure has been allowed to stand as estimated by the Punjab Government, *viz.*:—

	Rs.
Conservancy and Working...	31,900
Establishment charges	17,100
Total ...	49,000

The Governor General in Council trusts that the Sutlej, though at present the least promising of all the Forest Divisions in the Punjab, will justify the expectations entertained by the Punjab Government regarding the Revenue ultimately to be derived from it, and that the heavy outlay, which is now considered necessary, will, in due time, be recovered.

8. Introducing the above corrections, the estimate for 1865-66 stands as follows:—

		Rs.
Receipts	... ...	3,55,500
Expenditure	Conservancy and Working... ...	1,93,300
	Establishments	95,600
	Total Expenditure ...	2,88,900

ORDER.—Ordered, that copies of the foregoing be forwarded to the Financial Department; and to the Government of the Punjab for information and guidance.

OUDH BUDGET-ESTIMATE, 1865-66.

Nos. 028—029 F, dated 1st May, 1865.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Officiating Deputy Auditor and Accountant General, North Western Provinces, No. 3152, dated 14th December 1864, transmitting the Oudh Forest Budget for 1865-66 (*deposited.*)

Note by Dr. Brandis, dated 7th March 1865 (*deposited*).

OBSERVATIONS.—The Actuals for 1863-64 are reported as follows:—

	Rs.
Receipts	47,780
Expenditure	49,624
Excess of Expenditure	1,844
In a previous Statement, the Accountant General gave the expenditure of the year at ...	39,316

2. The regular estimate for 1864-65, is as follows:—

	Rs.
Receipts	84,900
Expenditure	78,636
Surplus	6,264

3. For 1865-66, the Chief Commissioner's estimates are, in round numbers—

	Rs.
Receipts	78,000
Expenditure	76,100
Surplus	1,900

These figures have been adopted, the expenditure being distributed as follows:—

	Rs.
Conservancy and Working	59,000
Establishments	17,100
Total ...	76,100

4. Under Salaries, there is a discrepancy of Rs. 480 between the amount sanctioned for Office Establishment, which is apparently Rs. 2,784 only, and the amount entered in the estimate, *viz.*, Rs. 3,264, being the pay of a Native Doctor on Rs. 40 per mensem. The Chief Commissioner should explain this apparent excess, meanwhile, the amount proposed has been allowed to stand.

5. An item of Rs. 1,000 for Timber Depôt and Work Establishments, which are apparently not included in the sanctioned scale, has been transferred to timber expenses under Conservancy and Working.

ORDER.—Ordered, that copies of the above be forwarded to the Financial Department; and to the Chief Commissioner of Oudh for information and guidance.

BRITISH BURMA BUDGET-ESTIMATE, 1865-66.

Nos. 030—031 F, dated 1st May, 1865.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Deputy Auditor and Accountant General, British Burmah, No. 2091 dated 26th November 1864, transmitting the Forest Budget for 1865-66, with enclosures (*deposited*).

Note by Dr. Brandis, dated 23rd February 1865 (*deposited*).

OBSERVATIONS.—The Actuals for 1863-64 are reported as follows:—

	Rs.
Receipts	7,59,471
Expenditure...	2,35,700
Surplus ...	5,23,771

This includes the Revenue and Expenditure of the Kadoe Timber Revenue Station.

	Rs.
2. For the current year the Receipts are estimated at ..	7,29,312
The Expenditure at	2,09,041
Surplus ...	5,20,271

As the Statement of "Actuals" and the estimate for the "Current year," submitted to this Department by the Chief Commissioner, do not agree with the figures submitted to the Financial Department by the Accountant General, and as the discrepancy is under enquiry in the Financial Department, no comments are made on the figures relating to 1863-64 and 1864-65.

3. The Budget-Estimate for 1865-66 has been accepted as proposed by the Chief Commissioner:—

		Rs.
	Receipts	6,00,000
Expenditure	Conservancy and Working	1,69,000
	Establishments	1,00,000
	Total Expenditure ...	2,69,000

4. The Deputy Auditor and Accountant General, in his letter accompanying the Budget, stated that in the Estimate which he would submit to the Financial Department in December, he might, perhaps, have occasion to recommend a modification of the regular estimate. This must be done in the form of a Note, as no discrepancy should exist between the Forest Budget submitted to the Public Works and Financial Departments.

ORDER.—Ordered, that copies of the above be forwarded to the Financial Department; and to the Chief Commissioner of British Burmah for information and guidance.

CENTRAL PROVINCES BUDGET-ESTIMATE, 1865-66.

Nos. 032—033 F, dated 1st May, 1865.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Deputy Auditor and Accountant General, Central Provinces, No. 1562, dated 24th December, transmitting the Forest Budgets for 1865-66, with enclosures, (*deposited.*)

Note by Dr. Brandis, Inspector General of Forests, dated 23rd February 1865, *(deposited)*

OBSERVATIONS.—The Actuals for 1863-64, inclusive of Nimar, are stated as follows:—

	Rs.
Receipts	86,269
Expenditure	67,881
Surplus ...	18,388

Exclusive of Nimar, they are—

Receipts	79,100
Expenditure	66,500

The Annual Abstract Account, which accompanies the "Actuals," is not drawn up in accordance with the form prescribed, and exhibits no Cash balance.

2. For the current year, 1864-65, the following figures have been accepted:—

	Rs.
Receipts	1,36,500
Expenditure	1,45,240
Excess of Expenditure ...	8,740

3. For 1865-66, the Chief Commissioner estimates as follows:—

	Rs.
Receipts	1,11,150
Expenditure	1,51,012
Excess of Expenditure ...	39,862

Under Conservancy and Working, the following items have been reduced:—

Purchase of Elephants, Rs. 7,500.—This is in addition to Rs. 10,000, the estimated outlay of the current year on this account, and may be reduced by Rs. 3,500.

Feed and keep of Elephants, Rs. 7,800.—It appears from a review of the figures reported under "Actuals" for 1863-64, that the keep and feed of one animal did not exceed Rs. 600 per annum. Government have sanctioned an Establishment of 8 Elephants, for the keep and feed of which, Rs. 6,000 appear to be ample.

4. Under "Establishments," it is observed that Rs. 31,132 have been entered for the pay of Office and Forest Establishments; this is Rs. 2,752 more than the scale sanctioned by Government. The excess has been struck out from the estimate. Under 'Contingencies," Rs. 3,000 are entered as a "Reserve." This, with Rs. 600 for the pay of Police Guards, has been struck out.

5. Introducing these corrections, the Budget-Estimate for 1865-66 will stand as follows:—

		Rs.
Receipts		1,11,000
Expenditure	Conservancy and Working ...	58,000
	Establishments	82,000
Total Expenditure ...		1,40,000

This leaves a deficit of Revenue as compared with Expenditure, of Rs. 29,000.

ORDER.—Ordered that copies of the foregoing be forwarded to the Financial Department; and to the Chief Commissioner, Central Provinces, for information and guidance.

HYDERABAD BUDGET-ESTIMATE, 1865-66.

Nos. 034—035 F, dated 1st May, 1865.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Resident at Hyderabad, No. $\frac{42}{1762}$, dated the 17th January 1865, transmitting the Forest Budget for 1865-66, (*deposited.*)

Note by Dr. Brandis of the 14th February 1865, (*deposited*).

OBSERVATIONS.—In the Budget for 1865-66, submitted by the Resident of Hyderabad for the Forests in the Berars, the receipts under "Actuals" of 1863-64 are entered at Rs. 5,145 without any outlay being estimated on account of the Forests.

2. For the current year, 1864-65, the Receipts are estimated at Rs. 2,000, and the Expenditure at Rs. 3,000.

3. For 1865-66, the figures proposed are as follows:—

		Rs.
Receipts	... ...	10,500
Expenditure	Conservancy and Working ...	1,500
	Establishments	11,000
	Total Expenditure ...	12,500

In the amount estimated for "Establishments," are included Rs. 9,222 sanctioned by the Financial Department at the recommendation of the Foreign Department for Forest Establishment in the Berars.

4. His Excellency the Governor General in Council is pleased to accept the figures as proposed by the Resident for 1865-66.

ORDER.—Ordered, that copies of the foregoing be transmitted to the Financial Department; and to the Resident at Hyderabad for information and guidance.

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COORG BUDGET-ESTIMATE, 1865-66.

Nos. 036—037 F, dated 1st May, 1865.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Commissioner of Mysore and Coorg, No. 161, dated 15th November 1864, transmitting the Coorg Forest Budget for 1865-66, (*deposited*).

Note by Dr. Brandis, dated 12th February 1865, (*deposited*).

OBSERVATIONS.—The Commissioner of Mysore and Coorg submits the Coorg Forest Budget, the totals of which are as follows:—

	ACTUALS, 1863-64.	REGULAR ESTIMATE, 1864-65.	BUDGET-ESTIMATE, 1865-66.
	Rs.	Rs.	Rs.
Receipts	80,690	80,900	79,000
Expenditure	576	2,028	12,961
Surplus	80,114	78,872	66,039

2. The estimate for 1865-66 has been accepted, and the following distribution of the expenditure for 1865-66 has been adopted:—

	Rs.
Conservancy and Working	4,000
Establishments	9,000
Total	13,000

ORDER.—Ordered, that copies of the foregoing be forwarded to the Financial Department; and to the Commissioner of Mysore for information and guidance.

MYSORE BUDGET-ESTIMATE, 1865-66.

Nos. 038—039 F, dated 1st May, 1865.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Commissioner of Mysore and Coorg, No. 1367, dated 25th November 1864, transmitting the Mysore Forest Budget for 1865-66, (*deposited*).

Note by Dr. Brandis, Inspector General of Forests, (*deposited*).

OBSERVATIONS.—The Commissioner of Mysore and Coorg submits the Mysore Forest Budget, the totals of which are as follows:—

	ACTUALS, 1863-64.	REGULAR ESTIMATE, 1864-65.	BUDGET ESTIMATE, 1865-66.
	Rs.	Rs.	Rs.
Receipts	3,21,050	3,13,014	3,28,785
Expenditure	37,564	55,264	1,06,378
Surplus ...	2,83,486	2,57,750	2,22,407

2. These figures have been accepted with the following remarks :—

Under "Salaries," Rs. 49,714 have been proposed. This is in excess of the sanctioned scale by Rs. 5,662.

On the other hand, it is observed that, no provision has apparently been made for the Hoonsoor Forests, and, under these circumstances, the amount estimated for "Establishments" may be allowed to stand.

3. The following distribution of the expenditure has been sanctioned :—

	Rs.
For Conservancy and Working	45,300
Establishments	61,078
Total ...	1,06,378

ORDER.—Ordered, that a copy of the foregoing be forwarded to the Financial Department; and to the Commissioner of Mysore for information and guidance.